

**Appendix A: Glossary of Budget and Accounting Terms and Definitions**

Accounts Payable	The amount owed by the reporting entity for goods and services received.
Accounts Receivable, Net	Federal entity claims for payments from other entities. The gross receivable is reduced to net realizable value by an allowance for uncollectible amounts.
Actuarial Funding Method	Any of several techniques that actuaries use in determining the amounts and timing of employer contributions to provide for pension benefits.
Appropriations	Authority given to federal agencies to incur obligations and to make payments from Treasury for specified purposes.
Authorization (Authorizing Legislation)	An Act of Congress that establishes or continues a federal program or agency either for a specified period of time or indefinitely; specifies its general goals and conduct; and usually sets a ceiling on the amount of budget authority that can be provided in an annual appropriation. An authorization for an agency or program usually is required before an appropriation for the same agency or program can be passed.
Carryover	The unobligated amounts at the end of a fiscal year for unexpired accounts.
Cash and Other Monetary Assets	Cash consists of: (1) coins, paper currency and readily negotiable instruments on hand or in transit for deposit; (2) cash held in imprest funds; and (3) foreign currencies, which, for accounting purposes, is translated into U.S. dollars at the exchange rate on the financial statement date. The amount of cash and other monetary assets that the reporting entity holds and its authorized to spend is entity cash. The cash or other monetary assets that a federal entity collects and holds on behalf of the U.S. Government or other entities is non-entity cash and other monetary assets.
Cash Management	The application of good practices to ensure the best availability of resources to carry out normal business operations and ensure timely payment, better business relationships with suppliers, improved competition for government business, and reduced costs to the government for goods and services.
Contingent Liability	An existing condition, situation, or set of circumstances which poses the possibility of a loss to an agency that will ultimately be resolved when one or more future events occur or fail to occur.
Depreciation	Allocation of the expense of tangible assets (such as property, plant, and equipment) in a systematic and rational manner to the period benefited by that asset.

Entity Assets	Assets which the reporting entity has authority to use in its operations. Management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity operations, e.g., repay loans from Treasury.
Expended Appropriation	The amount of expenditures (outlays) during the current fiscal year net of refunds to the appropriation made from general funds, specific funds, and trust funds.
Expenditure	See Outlays
Expense	The outflow of assets or incurrence of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.
Fiscal Year	Any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the Federal Government begins October 1 and ends the following September 30.
Governmental Assets	Assets that arise from transactions of the Federal Government or an entity of the Federal Government with nonfederal entities. The term “nonfederal entities” encompasses domestic and foreign persons and organizations outside the U.S. Government.
Governmental Liabilities	These liabilities are claims against the entity by nonfederal entities.
Intergovernmental Assets	Assets that arise from transactions among federal entities. These assets are claims of the entity against other federal entities.
Intragovernmental Liabilities	These liabilities are claims against the entity by other federal entities.
Non-Entity Assets	Assets that are held by an entity but are not available to the entity. An example of non-entity assets are excise tax receivables, which the ATF collects for the U. S. Government but has no authority to spend.
Obligated Balance	The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward until paid or cancelled.
Obligation	Spending commitment made by the Federal Government that will require an outlay either immediately or in the future.

Offer-in-Compromise	A negotiated amount to be paid by a debtor in lieu of full payment of a receivable (such as for taxes, penalties, interest, and fees or imposed fines that have been assessed).
Obligational Authority	The sum of (1) budget authority provided for a given fiscal year, (2) unobligated balances of amounts brought forward from prior years, (3) amounts of offsetting collections to be credited to specific funds or accounts during that year, and (4) transfers between funds or accounts.
Other Assets	Advances or cash outlays made by a federal entity to its employees, contractors, grantees or others to cover a part or all of the recipients' anticipated expenses or as advance payments for the costs of goods and services the entity receives. Prepayments are payments made by a federal entity to cover certain periodic expenses before those expenses are incurred
Outlays	The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate a federal obligation.
Performance Measures	An entity's program and financial results expressed in terms of objective relative measures that disclose the extent to which its programs are achieving their intended objectives. Financial measures summarize results in a manner that illustrate significant indicators of financial operations for a specified reporting period and changes in financial conditions during that period.
Reimbursements	When authorized by law, amounts collected for materials or services furnished to the public or other government accounts are treated as reimbursements to appropriations. OR a sum (1) that is received by the Federal Government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.
Revenue	Amounts, such as receipts from individual income taxes, that are owed to the government but for which no current government action is required. Also, revenues result from (1) services provided by the Federal Government and (2) goods and other property delivered to purchasers.
Statements of Federal Financial Accounting Concepts (SFFAC) and Standards (SFFAS)	Provides the financial concepts and the accounting recognition and measurement requirements to follow when preparing the principal statements.  An intragovernmental transfer of cash or other assets without reimbursement.

Transfers in	
Transfers out	An intragovernmental transfer of cash or of other assets without reimbursement.
U. S. Government Standard General Ledger	Provides a uniform chart of accounts to be used to standardize Federal agency accounting and to support the preparation of standard external reports.
Undelivered Orders	The value of goods and services ordered and obligated which have not been received.
Unexpended Appropriation	The amount of budget authority unspent and available for conversion into outlays in the future; the sum of the obligated and unobligated balance.
Unobligated Balance	The portion of budget authority that has not yet been obligated. In one-year accounts the unobligated balance expires (ceases to be available for obligation) at the end of the fiscal year. In multiple-year accounts, the unobligated balance may be carried forward indefinitely until specifically rescinded by law or until the purposes for which it was provided have been accomplished.

**Appendix B: Major Publications During FY 1996**

ATF P 3312.2	Firearms Enforcement Report - details major accomplishments of the Firearms Enforcement Program.
ATF P 1992.1	FY 1995 CFO Annual Report
ATF P 1070.1	FY 1995 ATF Highlights
ATF P 5100.8	FAA Act Regulations - new revision of the Federal Alcohol Administration Act
	The Church Threat Assessment Guide
	GREAT Annual Report to Congress